

# Colorado Department of Revenue

## Tax InfoEmail

### **Improvements to 2011 Income Tax Forms**

*January 23, 2012*

#### **Colorado 104PN (Part-Year/Nonresident) Form**

##### **Military Personnel**

New box for residency status on the 104PN for military personnel will reduce requests for additional documentation.

A serviceperson who is a full-year Colorado resident who spends at least 305 days of the tax year outside of the 50-state boundary of the United States of America while stationed outside of the United States of America for active military duty may file as a nonresident on their Colorado income tax return.